GOVERNMENT
OF THE NORTHWEST TERRITORIES

INTERIM FINANCIAL REPORT

FOR THE YEAR ENDED MARCH 31, 2000

HONOURABLE JOSEPH L. HANDLEY

Minister of Finance

102-02160/

Northwest Territories Minister of Finance

THE HONOURABLE GLENNA F. HANSEN
COMMISSIONER OF THE NORTHWEST TERRITORIES

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 2000. The report is presented in accordance with subsection 51(3) of the Financial Administration Act.

Joseph L. Handley

Financial Management Board
Yellowknife, NT
September 2000

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Northwest Territories Financial Management Board

COMPTROLLER GENERAL'S REPORT

THE HONOURABLE JOSEPH L. HANDLEY
MINISTER OF FINANCE

I am pleased to present the Interim Financial Report of the Government of the Northwest Territories for the year ended March 31, 2000. The report is submitted pursuant to subsection 51(3) of the Financial Administration Act.

The purpose of the report is to provide a preliminary report of the Government's operating results, on a non-consolidated basis, for the year ended March 31, 2000. The report includes the non-consolidated financial statements of the Government and supporting supplementary schedules.

The information in the report is unaudited and subject to change prior to the issue of the final Public Accounts. The non-consolidated financial statements are subject to audit review before the Auditor General issues the audit report on the Government's consolidated financial statements. The audit review is not complete at this time.

I acknowledge the co-operation and assistance provided by the Departments and Regions. I also extend my thanks to the staff of Government Accounting for their support and assistance in the preparation of the Interim Financial Report.

Respectfully submitted,

Lew Voytilla, F.C.G.A.
Comptroller General

SECTION II

NON-CONSOLIDATED FINANCIAL STATEMENTS

(unaudited)

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited)

(thousands of dollars)	as at March 31, 2000	as at April 1, 1999 (Note 3)
Assets		
Current		
Short Term Investments (Note 4)	$ 5,349	$ 88,443
Due From Canada (Note 5)	28,619	48,158
Accounts Receivable (Note 6)	50,881	45,040
Due from the Government of Nunavut (Note 3)	35,313	35,313
Inventories (Note 7)	7,733	8,767
Prepaid Expenses	2,677	5,493
Current Portion of Loans Receivable	1,698	1,673
	132,270	232,887
Designated Cash and Investments (Note 8)	21,035	18,309
Loans Receivable (Note 9)	40,006	36,564
Investment in Northwest Territories Power Corporation, at Nominal Value of One Dollar (Note 20)	-	-
Capital Assets, at Nominal Value of One Dollar	-	-
	$ 193,311	$ 287,760

The accompanying notes and Schedules A, B and C are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Financial Position (unaudited) (continued)

(thousands of dollars)	as at March 31, 2000	as at April 1, 1999 (Note 3)
Liabilities		
Current		
Bank Overdraft (Note 10)	$ 3,593	$ 32,973
Short-term Loans (Note 11)	79,361	50,964
Accounts Payable and Accrued Liabilities (Note 12)	90,715	125,876
Current Portion of Long-term Liabilities	3,209	3,917
	176,878	213,730
Pension Liabilities (Note 13a)	16,396	15,830
Employee Termination Benefits (Note 14)	15,909	14,053
Provision for Pay Equity Settlement (Note 18b)	6,133	22,889
	215,316	266,502
Commitments and Contingencies (Notes 17 and 18)		
Accumulated Surplus	(22,005)	21,258
	$ 193,311	**$ 287,760**
Accumulated Surplus Represented by:		
Petroleum Products Stabilization Fund Deficit (Note 15)	$ (4,139)	(2,783)
Accumulated Operating Surplus	(17,866)	24,041
	$ (22,005)	**$ 21,258**

The accompanying notes and Schedules A, B and C are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Operations and Surplus (unaudited)

for the year ended March 31, **2000**
(thousands of dollars)

	Main Estimate (Note 1b)	Actual (Note 3)
Revenues (Schedule A)		
From Canada	$ 571,507	$ 572,071
Generated Revenues	133,810	134,592
	705,317	706,663
Recoveries of Prior Years' Expenditures (Note 2p)	3,000	4,162
	708,317	710,825
Expenditures		
Operations and Maintenance (Schedule B)	640,636	656,729
Capital (Schedule C)	86,262	96,003
Estimated Supplementary Requirements (Note 1c)	37,000	-
Estimated Appropriation Authority Lapse (Note 1c)	(18,000)	-
	745,898	752,732
Net Expenditure before undernoted	(37,581)	(41,907)
Projects for Canada, Nunavut and Others		
Expenditures	(51,483)	(50,146)
Recoveries	51,483	50,146
Net Expenditure for the year	$ (37,581)	(41,907)
Accumulated Surplus at beginning of year		24,041
Accumulated Surplus at end of year		$ (17,866)

The accompanying notes and Schedules A, B and C are an integral part of the non-consolidated financial statements.

Government of the Northwest Territories

Non-Consolidated Statement of Cash Flows (unaudited)

for the year ended March 31, (thousands of dollars)		2000
Cash Provided (Used) By		
Operating Activities		
Net Expenditure	$	(41,907)
Items Not Affecting Cash:		
Provision for Doubtful Receivables, Loans, and Loan Remissions		799
		(41,108)
Changes in Non-cash Assets and Liabilities		
Due From Canada		19,539
Current Assets		(2,793)
Current Liabilities		(35,161)
Employee Leave and Termination Benefits		1,148
Petroleum Products Stabilization Fund		(1,355)
Pension Liabilities		566
Pay Equity Settlement		(16,756)
Net Cash Provided (Used) By Operating Activities		**(75,920)**
Investing Activities		
Designated Cash and Investments		(2,726)
Loans Receivable		(3,467)
Net Cash Provided By Investing Activities		**(6,193)**
Change in Cash and Cash Equivalents		**(82,113)**
Cash and Cash Equivalents at Beginning of Year		4,506
Cash and Cash Equivalents at End of Year*	$	(77,607)

* Cash and cash equivalents are represented by cash and short-term investments less bank overdraft and short-term loans.

The accompanying notes and Schedules A, B and C are an integral part of the non-consolidated financial statements.

1. AUTHORITY AND OPERATIONS

(a) The Government of the Northwest Territories (the Government) operates under the authority of the *Northwest Territories Act* (Canada). The Government has an elected Legislative Assembly which authorizes all disbursements, advances, loans and investments unless specifically authorized by statute.

(b) The Main Estimates are those tabled before the Legislative Assembly during the April 1999 session. They represent the Government's original fiscal plan for the year and do not reflect Supplementary Appropriations.

(c) The estimated supplementary requirements and the estimated appropriation authority lapse are included in the Main Estimates on the statement of operations and surplus. They are included for the purpose of comparing the actual net revenue (expenditure) to the estimated net revenue (expenditure).

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Financial Statements

The Government complies with the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants wherever applicable, and in particular with respect to the preparation of consolidated financial statements. However, these financial statements have been prepared on a non-consolidated basis to show the operating results of the Government separate from the entities included in the consolidated financial statements.

The Government has also prepared consolidated financial statements. They are presented in Section I of the Public Accounts and provide an accounting of the full nature and extent of the financial affairs and resources for which the Government is responsible. The consolidated reporting entity is defined in those statements.

(b) Reporting Entity

These financial statements include the assets, liabilities and operating results of the Government and its revolving funds. Revolving funds are established by the Government to provide the required working capital to deliver goods and services to the general public and to Government departments.

The following related Government Crown Corporations and agencies are included in these statements only to the extent of the Government's contributions to them:

Aurora College
Divisional Educational Councils and District Education Authorities
Hospitals and Health Boards
Legislative Assembly Retiring Allowances Fund
Territorial Court Judges' Registered Pension Plan
Northwest Territories Business Credit Corporation
Northwest Territories Development Corporation
Northwest Territories Housing Corporation

Detailed financial information, on revolving funds and Crown Corporations, is included in Section III of the Public Accounts.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Measurement Uncertainty

The preparation of financial statements in accordance with stated accounting policies requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenditures reported in the financial statements. By their nature, these estimates are subject to measurement uncertainty. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant, although, at the time of preparation of these statements, the Government believes the estimates and assumptions to be reasonable. Some of the more significant management estimates based on past experience relate to employee termination benefits, contingencies, revenue accruals and Students Loan Fund allowances for both forgivable and bad loans. Past experience is not always the best indicator of current experience. Other estimates, such as Canada Health and Social Transfer payments, Corporate Income Tax revenue and Personal Income Tax revenue are based on estimates made by the Federal Department of Finance and are subject to adjustments in future years. Another significant estimate is the Grant from Canada, which incorporates best estimates as supplied by Statistics Canada and the Federal Department of Finance. Many of the statistical estimates are not finalized until three to seven years later.

(d) Short-Term Investments/Designated Cash and Investments

Investments are valued at the lower of cost or market value. Interest income is recorded on the accrual basis and dividend income is recognized when it is received or declared. Investment in securities denominated in foreign currencies are translated into Canadian dollars at the year end exchange rate. Foreign currency transactions during the year are translated into Canadian dollars at the exchange rate at the transaction date.

(e) Inventories

Inventories for resale consist of bulk fuel, liquor products and granular products. Bulk fuels and granular products are valued at the lower of weighted average cost and net realizable value. Liquor products are valued at replacement cost. Other inventories are valued at the lower of cost and replacement value.

(f) Loans Receivable

Loans receivable and advances are stated at the lower of cost and net recoverable value.

Valuation allowances, which are recorded to reduce loans receivable, are based on past events, current conditions and all circumstances known at the date of the preparation of the financial statements. Interest revenue is recognized when earned. Interest revenue is not accrued when the collectibility of either principal or interest is not reasonably assured.

(g) Investment in the Northwest Territories Power Corporation

The Government is a shareholder of the Northwest Territories Power Corporation, a Territorial Crown Corporation providing utility services to the Northwest Territories and Nunavut. The investment has been recorded at a nominal value. See also note 20.

(h) Capital Assets and Leases

Capital assets are charged to expenditures at the time of acquisition or construction and are reported in the statement of financial position at a nominal value of one dollar.

Lease payments under capital and operating leases are charged to operating and maintenance expenditures. No assets or long-term liabilities are recognized for capital leases.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Employee Leave and Termination Benefits

Under the terms and conditions of employment, government employees may qualify and earn benefits for annual leave, retirement, severance and removal costs upon termination of employment. The estimated liability for these benefits is recorded as the benefits are earned by employees. Severance liabilities are also recorded when employees are identified for lay-off.

(j) Commitments and Contingencies

The nature of the Government's activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditures. Contractual commitments pertain to block funding agreements with municipalities, operating, commercial and residential leases, capital projects, and operational funding commitments.

The contingencies of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, an estimated liability is accrued. If the likelihood is not determinable or the amount cannot be reasonably estimated, the contingency is disclosed. Contingent liabilities result from potential environment contingencies, pending or threatened litigation and like items.

(k) Grant from Canada

The Grant from Canada is subject to the terms of the Formula Financing Agreement with Canada. The Grant entitlement is dependent on a number of variables, including population growth, the growth of provincial-local government spending, tax revenues and other federal transfers.

The initial payments of the Grant are based on estimates of these variables, supplied by Statistics Canada, the Federal Department of Finance and the Government. Adjustments are made as final data becomes available which can take between three to seven years. These adjustments can be significant. Population figures are initially based on Statistics Canada's post-censal estimates, which are adjusted to census data every five years. All adjustments relating to both the current year and prior years occurring in the current year are reflected in the current year when known.

(l) Projects on behalf of Canada, Nunavut and Others

The Government undertakes projects on behalf Canada, Nunavut and others for which it receives accountable advances. Unexpended balances are recorded as current liabilities, and recoveries are accrued for expenditures in excess of advances.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) Taxes

Taxes, under the *Income Tax Act,* are collected by Canada on behalf of the Government under a tax collection agreement and are remitted to the Government monthly. The remittances are based on Revenue Canada's estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are final. Income tax revenue is recognized on an accrual basis.

Fuel, tobacco and payroll taxes are levied under the authority of the *Petroleum Products Tax Act*, the *Tobacco Tax Act* and the *Payroll Tax Act* respectively. Payroll taxes are received on a regular basis based on employer's self-assessments. Revenues are recognized on an accrual basis based on the statements received from collectors or employers. Adjustments from reassessments are recorded in revenue in the year they are identified. Property tax and school levies are assessed on a calendar year basis and are recognized on an accrual basis in the fiscal year in which the calendar year ends.

(n) Other Revenues

Licenses, fees and permits are recorded on a cash basis. All other revenues are recorded on an accrual basis.

(o) Operations, Maintenance and Capital Expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis. Government grants and contributions are recorded on an accrual basis as expenditures when paid or when the recipient has fulfilled the terms of the contractual agreement.

(p) Recoveries of Prior Years' Expenditures

Recoveries of prior years' expenditures and reversals of prior years' expenditure accruals are reported separately from other revenues on the statement of operations and surplus. Pursuant to the *Financial Administration Act*, these recoveries cannot be used to increase the amount appropriated for current year expenditures.

3. CHANGE IN OPERATIONS

On April 1, 1999, the *Nunavut Act* came into effect. The consequential allocation of assets, liabilities and deficit to the two territorial Governments effective April 1, 1999, as approved by the respective representatives, is as follows:

Statement of Financial Position (unaudited)

as at April 1, 1999 (thousands of dollars)	Total	Nunavut	Northwest Territories
Assets			
Current			
Cash and Short Term Investments	$ 55,470	$ -	$ 55,470
Due From Canada	54,607	6,449	48,158
Accounts Receivable	63,944	18,904	45,040
Inventories	35,611	26,844	8,767
Prepaid Expenses	5,696	203	5,493
	215,328	52,400	162,928
Designated Cash and Investments	18,309	-	18,309
Loans Receivable	49,931	11,694	38,237
Investment in Northwest Territories Power Corporation, at nominal value of one dollar	-	-	-
	$ 283,568	$ 64,094	$ 219,474
Liabilities			
Current			
Short-term Loans	$ 50,964	$ -	$ 50,964
Accounts Payable and Accrued Liabilities	135,347	9,471	125,876
Current Portion of Long-term Liabilities	4,435	518	3,917
Due to Government of the Northwest Territories	-	35,313	(35,313)
	190,746	45,302	145,444
Pension Liabilities	15,830	-	15,830
Employee Termination Benefits	15,910	1,857	14,053
Provision for Pay Equity Settlement	22,889	-	22,889
	245,375	47,159	198,216
Accumulated Surplus	38,193	16,935	21,258
	$ 283,568	$ 64,094	$ 219,474

3. CHANGE IN OPERATIONS (continued)

The April 1 opening balances allocated to the Government of the Northwest Territories, as detailed above, are presented in the Non-Consolidated Statement of Financial Position for comparative purposes.

The comparison of the current year results, after division, to the prior year results, before division, is not considered meaningful because of changes in various factors including fundamental differences between the Nunavut and the Northwest Territories in their: operations; business economies; and income generating opportunities. Additionally, it was not practical to segregate results before division between territorial operations. Consequently, the statements of operations, accumulated surplus and cash flow report on the results for the current year ended March 31, 2000 without any comparative figures.

4. SHORT-TERM INVESTMENTS

Short-term investments represent a diversified portfolio of high grade, short-term income producing assets. The eligible classes of securities, categories of issuers, limits and terms are approved under the investment guidelines. All instruments, depending on the investment class, are rated R-2 High or better from the Dominion Bond Rating Service or A-3 or better from the Canadian Bond Rating Service.

5. DUE FROM CANADA

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Grant Receivable		
Grant per Financing Agreement - Schedule A	$ 522,108	$ 911,577
Less payments received	(522,805)	996,311
	(697)	(84,734)
Balance receivable (payable) at beginning of year	31,683	116,417
	30,986	31,683
Other receivables:		
Indian and Inuit Hospital and Medical Care	26,108	8,388
Projects on behalf of Canada	6,818	11,893
Miscellaneous receivables	(18,188)	20,384
	45,724	72,348
Payables:		
Unapplied balance of advances under Agreements	(1,806)	(854)
Excess Income Tax advanced	(7,685)	(12,336)
Other payables	2,614	(11,000)
Deferred Revenue	$ (5,000)	$ -
	(17,105)	(24,190)
	$ 28,619	$ 48,158

5. DUE FROM CANADA (continued)

The amounts due from Canada are non-interest bearing. The carrying amounts approximate fair market value because of the short term to maturity.

6. ACCOUNTS RECEIVABLE

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Accrued interest	$ 1,328	$ 730
Revolving funds	6,430	3,606
Government of Nunavut	19,196	-
General accounts receivable	22,224	20,748
	49,178	25,084
Less: allowance for doubtful accounts	7,768	3,618
	41,410	21,466
Receivables from related parties		
Aurora College	2,112	750
District Education Authorities	1,051	24
Divisional Education Councils	3,259	3,148
Hospitals and Regional Health Boards	704	1,814
Northwest Territories Development Corporation	141	2
Northwest Territories Housing Corporation	2,159	11,175
Northwest Territories Liquor Commission	2	1
Northwest Territories Power Corporation	10	6,647
Workers' Compensation Board (Northwest Territories and Nunavut)	33	13
	9,471	23,574
	$ 50,881	$ 45,040

During the year, accounts receivable of $59,693 (1999 - $317,745) were written off with proper authority and $1,066 (1999-$137,188) were forgiven with proper authority.

7. INVENTORIES

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Bulk Fuels	$ 4,346	$ 4,594
Granular Products	505	1,094
Liquor Products	2,727	2,916
Public Stores	155	163
	$ 7,733	$ 8,767

8. DESIGNATED CASH AND INVESTMENTS

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Investment Portfolio		
Marketable Securities	$ 15,874	$ 16,626
Cash and Other Assets (market value equals cost)	558	382
Treasury Bills (market value equals cost)	1,524	-
	17,956	17,008
Students Loan Fund		
Authorized Limit	23,000	22,000
Less: Loans Receivable	19,921	20,699
Cash Available for New Loans	3,079	1,301
	$ 21,035	$ 18,309

The cash and marketable securities held in the investment portfolio, while forming part of the Consolidated Revenue Fund, are designated for the purpose of meeting the obligations of the Legislative Assembly Supplementary Retiring Allowance and cannot be used to discharge obligations incurred by the Government. The assets in the investment portfolio are managed by CIBC Mellon Global Securities Company. Supplementary Retiring Allowances Regulations restrict the investments CIBC Mellon Global Securities Company can make to those investments listed in the *Pension Benefits Standards Act*.

The proportionate asset mix in the investment portfolio is as follows as at:

	March 31, 2000	April 1, 1999
	%	%
Provincial Bonds	34.08	33.34
Federal Bonds	15.31	23.01
Canadian Stocks	28.96	27.31
Corporate Bonds	7.47	12.11
Foreign Stocks	2.53	1.03
Cash and Other Assets	3.12	3.20
Strip Bonds	8.53	-
	100.00	100.00

8. DESIGNATED CASH AND INVESTMENTS (continued)

The average market yields on the federal, provincial, and corporate bonds are 3.44%,0.67% and 6.46% (1999 - 3.18%, 1.77% and 6.0%), respectively, with maturity dates ranging from April 2000 to December 2015. The gain on investments sold was $1,667,284 (1999 - $838,743).

9. LOANS RECEIVABLE

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Working Capital advances to the Northwest Territories Business Credit Corporation. The term is indeterminate with the option to repay any portion of principal on any interest payment date. Interest is calculated at selected Government of Canada three year bond rates at the end of the month	$ 27,967	$ 23,691
Students Loan Fund loans due in installments to 2011, bearing interest between 3.75% and 12.5%, net of allowance for doubtful accounts and loan remissions of $11,692,000 (1999 - $10,052,000)	8,059	7,858
Loans to municipalities due in installments to 2026, bearing interest between 6.50% and 11.27%	5,490	6,460
Other	188	228
	41,704	38,237
Less: Current Portion	1,698	1,673
	$ 40,006	$ 36,564

During the year, the following amounts were written off and forgiven with proper authority:

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Students Loan Fund		
Forgivable loan remissions, including interest	$ 688	$ 1,614
Write-offs, including interest	81	98
	$ 769	$ 1,712

The interest earned on loans receivable during the year was $2,372,236.

10. BANK OVERDRAFT

The bank overdraft balance of $3,593 is comprised of:

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Cash in bank	$ 5,374	$ 2,709
Bank overdraft	-	(4,337)
Outstanding items	(8,967)	(31,345)
	$ (3,593)	$ (32,973)

The bank overdraft is a line of credit provided to the Government by the Chartered Banks. There are no fixed repayment terms and the overdraft limits are negotiated over the year based on the forecasted cash flows and borrowing requirements of the Government. The overdraft interest rate is at prime and the collateral is on the Consolidated Revenue Fund of the Government. Interest is charged on the net balance of the Government and its pool participants.

11. SHORT-TERM LOANS

Short-term loans of $79,361,000 (1999 - $50,964,400) bear interest at varying rates between 5.04% to 5.89%. The short-term loans were repaid as of April 1, 2000. The borrowing limit under the *Borrowing Authorization Act* was $175,000,000 as of March 31, 2000.

12. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Accounts Payable	$ 52,042	$ 61,651
Other Liabilities, Payroll Deductions and Contractors' Holdbacks	20,850	23,983
Employee Leave Benefits	7,849	6,327
Deferred Revenue	1,312	779
	82,053	92,740
Payables to Related Parties		
Aurora College	1,122	1,919
Divisional Education Councils and District Education Authorities	699	3,853
Hospitals and Regional Health Boards	3,643	15,549
Northwest Territories Housing Corporation	1,345	8,356
Northwest Territories Power Corporation	453	2,863
Workers' Compensation Board (Northwest Territories and Nunavut)	1,400	596
	8,662	33,136
	$ 90,715	$ 125,876

13. PENSIONS

(a) Pension Liabilities

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Legislative Assembly Supplementary Retiring Allowance	$ 15,537	$ 15,083
Judges' Supplemental Pension Plan	859	747
	$ 16,396	$ 15,830

The Government also maintains the Legislative Assembly Retiring Allowances Fund and the Territorial Court Judges' Registered Pension Plan. The two pension plans are fully funded, consequently the Government has no liabilities as at March 31, 2000 (1999 - nil). The funds related to the plans are administered by independent trust companies.

The Legislative Assembly Retiring Allowances Fund is a contributory defined benefit pension plan. The Legislative Assembly Supplementary Retiring Allowance, the Judge's Supplemental Pension Plan and the Judge's Registered Pension Plan are non-contributory defined benefit pension plans. Benefits provided under the plans are based on service and/or earnings. The Government is liable for all benefits.

Actuarial valuations were completed for the Legislative Assembly and Judges' plans as of March 31, 2000 and January 1, 1998 respectively, using the projected benefit method prorated on service. The valuation is based on a number of actuarial assumptions about matters such as mortality, service, withdrawal, earnings and interest rates. The assumptions are based on the Government's best estimates of expected long-term rates and short-term forecasts.

(b) Pension Expense

Pension expense for the Legislative Assembly Supplementary Retiring Allowance and Judges' Supplemental Pension Plan for the year totalled $1,429,600.

(c) Public Service Superannuation Plan

The Government and its employees make contributions to the Public Service Superannuation Plan administered by Canada. The employer's contribution of $9,772,000 represents the total obligation of the Government. The Government is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

14. EMPLOYEE TERMINATION BENEFITS

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Termination	$ 11,069	$ 10,188
Removal	5,775	5,691
Retirement	2,274	2,091
	19,118	17,970
Less: Current Portion	3,209	3,917
	$ 15,909	$ 14,053

15. PETROLEUM PRODUCTS STABILIZATION FUND

The purpose of the Fund is to stabilize the prices of petroleum products purchased, sold and distributed by the Government. The net revenues or expenditures of the Petroleum Products Revolving Fund are charged to the Stabilization Fund. The accumulated surplus or deficit balance in the fund cannot exceed $5,000,000.

On April 1, 1999 the Nunavut Act came into force creating the Nunavut Territory and consequently redefining the Petroleum Products Stabilization Fund to exclude all assets located in the geographic Nunavut Territory and assign a portion of the deficit at that date to Nunavut based on Division of Assets and Liabilities Agreement. The Petroleum Products Stabilization Fund was created under the authority of the Revolving Funds Act. The following reflect only the Government of the Northwest Territories portion of the Fund:

	March 31, 2000
	(thousands of dollars)
Deficit at beginning of the year	$ (2,783)
Less: Petroleum Products Revolving Fund - Net Expenditures	(1,356)
Deficit at end of the year	$ (4,139)

16. TRUST ASSETS AND LIABILITIES

The Government administers trust accounts on behalf of third parties, which are not included in the reported Government assets and liabilities. These consist of cash, term deposits, investments, real estate, and other sundry assets.

	March 31, 2000	April 1, 1999
	(thousands of dollars)	
Workers' Compensation Board (Northwest Territories and Nunavut)	$ 254,456	$ 241,937
Public Trustee	2,714	4,609
Natural Resources - Capital	334	332
Supreme Court	273	325
Other	164	258
Territorial Court	164	196
Correctional Institutions	112	134
	$ 258,217	**$ 247,791**

The Workers' Compensation Board (Northwest Territories and Nunavut) has a fiscal year end of December 31. Its most recent financial statements and those of the Public Trustee are produced in Section III of the Public Accounts of the Government.

17. COMMITMENTS

The Government has entered into agreements for, or is contractually committed to, the following expenditures payable subsequent to March 31, 2000:

	Expiry Date	2001	2002-2025	Total
		(thousands of dollars)		
Operational Commitments	2005	$ 31,934	$ 34,390	$ 66,324
Commercial and Residential Leases	2025	9,815	55,056	64,871
RCMP Policing Agreement	2001	18,374	18,374	36,748
Capital Commitments - Projects in Progress at March 31, 2000	2003	10,385	2,298	12,683
Equipment Leases	2006	1,192	1,342	2,534
Block Funding Agreements with Municipalities	2000	676	1,351	2,027
Western Harvesters' Assistance Program	2003	729	487	1,216
		$ 73,105	**$ 113,298**	**$ 186,403**

17. COMMITMENTS (continued)

Chargeback of Services

The Government has entered into 61 service agreements with the Government of Nunavut for the provision of various corporate and program delivery services worth an estimated total value of $15,236,296 for the fiscal year 1999-2000.

18. CONTINGENCIES

(a) Contingent Liabilities

The Government is contingently liable for the following:

	(thousands of dollars)
Debentures issued by the Northwest Territories Power Corporation, maturing from 2009 to 2026	$ 129,198
Loans payable by the Northwest Territories Housing Corporation	28,700
Loans payable by the Northwest Territories Power Corporation	10,000
Guarantee of Operating Line of Credit	7,000
Uninsured losses	575
	$ 175,473

(b) Equal Pay Complaint

In March 1989, the Public Service Alliance of Canada, on behalf of the Union of Northern Workers, filed an equal pay complaint, against the Government, under the Canada Human Rights Act. Notwithstanding that the complaint is still before a Canadian Human Rights Tribunal, the Government accrued a $27 million provision for a equal pay settlement as of March 1999. This is the Government's best estimate of the amount needed to settle the equal pay complaint. Additionally, in March 1999 the Government accrued a $6 million provision for equal pay for non-unionized employees.

To date the Government has paid out $27 Million of the amounts accrued. The balance will continue to be paid as eligible recipients are located and accept the Government's offer.

The amounts paid are based on legally binding agreements with individual employees and ex-employees. For those employees who have not accepted the Government's offer, the complaint remains outstanding. As such there exists a possibility that pay equity costs could exceed or be lower than the amount accrued. In the event there is an additional or lesser liability, the change will be charged to or recovered from operations in the year when it is determined.

18. CONTINGENCIES (continued)

(c) Environmental Restoration Costs

As circumstances and funding have permitted, the Government has been addressing the problem of environmental liabilities. This process has consisted, in a number of departments, of identifying sites of potential liability, if necessary, for each site and, on an ongoing basis, remediating the site.

In the case of communities, 311 sites in, or in close proximity to communities, have been identified in the Northwest Territories where environmental liabilities may exist.

In the case of 84 of these sites, either an assessment has been done or, in a few cases, the site has been sold to the private sector who will be responsible for any environmental remediation. In the case of sites that have been assessed studies are ongoing or remediation plans are in place. In the case of 49 of these sites they have been completely remediated.

In addition there are 140 Resources, Wildlife and Economic Development fuel caches in the Northwest Territories outside of communities. Many of these caches, because of their remoteness and the small number of drums involved (with the potential for only limited local contamination), have not yet been formally inspected. However, 24 of these sites have been, or shortly will be inspected, and in the case of 14 sites plans are in place to remove the drums and restore the site to its original condition.

The Government will continue with its program of site inspection, assessment and remediation on an ongoing basis.

(d) Canadian Blood Agency / Canadian Blood Services

The Government of the Northwest Territories is a party, along with the Federal Government, the provinces and territories, to agreements with the Canadian Blood Agency and Canadian Blood Services for access to the national blood supply. Our exposure to any liability under these agreements is limited to our percentage of the Canadian population. An estimate of any potential liability cannot be determined.

19. RELATED PARTIES

Transactions with related parties and balances at year-end, not disclosed elsewhere in the financial statements, are disclosed in this note. During the year the Government made grants and contributions to or funded other costs for the following related parties

	2000 (thousands of dollars)
Hospitals and Regional Health Boards	$ 110,932
Divisional Education Councils and District Education Authorities	80,859
Northwest Territories Housing Corporation	46,744
Aurora College	20,067
Northwest Territories Development Corporation	2,700
Northwest Territories Business Credit Corporation	78
	$ 261,380

19. RELATED PARTIES (continued)

The Government funds communities, boards and agencies, offering services to the public, which operate independently of normal Government operations. The Government may be responsible for any liabilities or deficits on behalf of these boards and agencies. Estimates of these potential liabilities cannot be determined.

Under agreements with related boards and agencies, the Government provides services at cost or for a service fee where direct costs cannot be determined. The fees charged for indirect costs are not necessarily the cost of providing those services. Services provided included personnel, payroll, financial, procurement, accommodation, buildings and works, utilities, legal and interpretation services.

The Government of the Northwest Territories receives dividend revenue in return for its investment in the Northwest Territories Power Corporation. Dividend revenue for the current year is $4,359,000.

20. SUBSEQUENT EVENT

(a) Northwest Territories Power Corporation

The Government and the Government of Nunavut entered into a transition agreement on March 29, 1999 that governs the operation of the NWT Power Corporation through March 31, 2001. The transition agreement details the process to be followed to divide the assets and liabilities of the Power Corporation should the ultimate decision be to divide the Power Corporation. It also governs the split of any dividends declared during the period that the transition agreement is in force.

Subsequent to division of the Northwest Territories the Government of Nunavut decided that it would operate its own Power Corporation. As such, the assets and liabilities will have to be divided between the Government and the Government of Nunavut at March 31, 2001. The method by which this will take place is consistent with the provisions contained in the Agreement on the Division of Assets and Liabilities between the Government and the Office of the Interim Commissioner. The only exception is that the equity after the removal of capital and related debt of the Power Corporation will be apportioned using the east/west ratio of its Revenue Requirement as at March 31,1999 rather than the Historical Expenditure Ratio as calculated by the Northern Representatives Committee. An inter-governmental committee including representatives of the NWT Power Corporation has been formed that will work towards the ultimate division of the Power Corporation at March 31, 2001.

21. OVEREXPENDITURES

Five departments exceeded the amounts appropriated to them for operations and maintenance activities. This contravenes the *Financial Administration Act, (FAA)* section 32, which states..."No person shall incur an expenditure that causes the amount of the item set out in the Estimates on which the appropriation is based to be exceeded".

Department of Health and Social Services	$2,966,000
Department of Justice	528,000
Department of Resources, Wildlife and Economic Development	483,000
Legislative Assembly	207,000

22. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

Government of the Northwest Territories

Schedule A

Non-Consolidated Schedule of Revenues by Source

for the year ended March 31, 2000
(thousands of dollars)

	Main Estimates (note 1b)	Actual
REVENUE FROM CANADA		
Grants		
Grant per Financing Agreement	$ 522,015	$ 521,675
Adjustments for:		
Income Tax Collections	-	(5,692)
Escalation	-	5,973
Canadian Health and Social Transfer	-	6,977
Operating Revenues	-	(6,640)
Keep Up Factor	-	(185)
	522,015	522,108
Transfer Payments		
Federal Cost Shared	26,548	27,824
Canadian Health and Social Transfer	17,470	15,238
Federal Programs	5,474	6,901
	49,492	49,963
Total from Canada	**571,507**	**572,071**
GENERAL REVENUES		
Recoveries		
Program Recoveries	5,714	6,573
Service Recoveries	2,853	1,120
Lease and Accomodations	1,400	2,136
Commodity Sales	129	159
Salary Recoveries - Boards and Agencies	75	74
Insurance Proceeds	60	487
Transportation Recoveries	48	45
	10,279	10,594

Government of the Northwest Territories

Schedule A
(continued)

Non-Consolidated Schedule of Revenues by Source

for the year ended March 31, 2000
(thousands of dollars)

	Main Estimates (note 1b)	Actual
Taxation		
Individual	44,672	51,497
Corporate	14,218	7,629
Tobacco	9,903	10,220
Payroll	8,936	8,876
Fuel	7,414	7,533
Property	5,081	5,412
School	1,677	1,035
Insurance	1,376	1,529
	93,277	93,731
General Revenue		
Revolving Funds - Liquor Commission	13,685	13,167
Regulatory Revenues	8,395	9,098
Other General Revenues	3,610	3,241
Investment Income	1,177	2,865
	26,867	28,371
Grants in Kind	-	73
	-	73

Government of the Northwest Territories

Schedule A
(continued)

Non-Consolidated Schedule of Revenues by Source

for the year ended March 31, 2000
(thousands of dollars)

	Main Estimates (note 1b)	Actual
Capital - Tangible Asset Sales		
Land and Buildings	3,300	941
Infrastructure	65	77
Recovery of Capital - PYE	22	-
Capital Equipment	-	351
Grants in Kind	-	454
	3,387	1,823
Total Generated Revenue	**133,810**	**134,592**
Total Revenues by Source	**$ 705,317**	**$ 706,663**

Government of the Northwest Territories

Schedule B

Non-Consolidated Schedule of Operations and Maintenance Expenditures

for the year ended March 31, 2000
(thousands of dollars)

	Main Estimates (note 1b)	Compensation and Benefits	Grants and Contributions	Valuation Allowances	Other	Total Expenditures
Legislative Assembly	$ 11,618	$ 4,355	$ -	$ -	$ 7,470	$ 11,825
Executive	30,334	19,878	5,451	(69)	12,091	37,351
Finance	7,113	2,768	-	-	5,228	7,996
Municipal and Community Affairs	47,803	10,075	32,545	-	5,153	47,773
Public Works and Services	36,842	13,210	260	-	21,648	35,118
Health and Social Services	160,921	11,764	114,124	-	41,989	167,877
Justice	54,671	21,997	1,486	(1)	32,029	55,511
NWT Housing Corporation	21,634	-	21,497	-	-	21,497
Education, Culture and Employment	156,024	12,500	113,728	(2,214)	32,563	156,577
Transportation	43,036	19,389	20	(12)	23,097	42,494
Resources, Wildlife and Economic Development	70,640	25,785	13,100	(138)	33,963	72,710
	$ 640,636	$ 141,721	$ 302,211	$ (2,434)	$ 215,231	$ 656,729

Government of the Northwest Territories

Schedule C

Non-Conolidated Schedule of Capital Expenditures

for the year ended March 31, 2000
(thousands of dollars)

	Main Estimates (note 1b)	Grants and Contributions	Tangible Capital Aquisitions	Total Expenditures
Legislative Assembly	$ 450	$ -	$ 425	$ 425
Executive	-	-	417	417
Finance	-	-	-	-
Municipal and Community Affairs	12,213	9,185	3,786	12,971
Public Works and Services	1,455	-	2,625	2,625
Health and Social Services	7,025	2,703	2,930	5,633
Justice	4,637	79	770	849
NWT Housing Corporation	21,642	25,247	-	25,247
Education, Culture and Employment	13,526	226	17,135	17,361
Transportation	22,887	396	27,660	28,056
Resources, Wildlife and Economic Development	2,427	188	2,231	2,419
	$ 86,262	$ 38,024	$ 57,979	$ 96,003

Government of the Northwest Territories

Schedule 1

Non-Consolidated Schedule of Revenues

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Legislative Assembly					
Recoveries					
Publications	$ 27	$ -	$ 27	$ 5	$ (22)
Concessions	3	-	3	1	(2)
Merchandise	1	-	1	22	21
Third Party Recoveries	-	-	-	1	1
	31	-	31	29	(2)
General Revenue					
Gain on Investments	-	-	-	1,667	1,667
	31	-	31	1,696	1,665
Executive					
Financial Management Board Secretariat					
Recoveries					
Program Recipient Recoveries	3,986	-	3,986	4,359	373
Chargebacks	2,200	-	2,200	12	(2,188)
Staff Housing	382	-	382	478	96
Public Private Partnerships	-	-	-	84	84
	6,568	-	6,568	4,933	(1,635)
General Revenue					
Nunavut Administration Fees	1,000	-	1,000	-	(1,000)
Fees	4	-	4	26	22
	1,004	-	1,004	26	(978)
	7,572	-	7,572	4,959	(2,613)
Finance					
Operating Grant - Canada	522,015	-	522,015	522,108	93
Recoveries					
Investment Pool Costs	88	-	88	239	151
Insured and Third Party	60	-	60	487	427
Publications	-	-	-	3	3
	148	-	148	729	581
Taxation					
Personal Income Tax	44,672	-	44,672	51,497	6,825
Corporate Income Tax	14,218	-	14,218	7,629	(6,589)
Tobacco Tax	9,903	-	9,903	10,220	317
Payroll Tax	8,936	-	8,936	8,876	(60)
Fuel Tax	7,414	-	7,414	7,533	119
Property Tax	5,081	-	5,081	5,412	331
School Tax Levy	1,677	-	1,677	1,035	(642)
Insurance Taxes	1,376	-	1,376	1,529	153
	93,277	-	93,277	93,731	454

Government of the Northwest Territories

Schedule 1
(continued)

Schedule of Revenues

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Finance (continued)					
General Revenue					
Liquor Commission	13,685	-	13,685	13,167	(518)
Municipal Interest	500	-	500	592	92
Investment Interest	392	-	392	278	(114)
Fees	96	-	96	153	57
Nunavut Administration Fees	-	-	-	26	26
	14,673	-	14,673	14,216	(457)
	630,113	**-**	**630,113**	**630,784**	**671**
Municipal and Community Affairs					
Recoveries					
Land Leases	410	-	410	995	585
Program Recipient Recoveries	1	-	1	-	(1)
Third Party Recoveries	-	153	153	153	-
	411	153	564	1,148	584
General Revenue					
Licenses	183	-	183	170	(13)
Fees	39	-	39	38	(1)
	222	-	222	208	(14)
	633	**153**	**786**	**1,356**	**570**
Public Works and Services					
Transfer Payments					
Federal Programs	-	-	-	42	42
Grants					
Grants in Kind	-	73	73	73	-
Recoveries					
Commercial Leases	567	-	567	640	73
Water and Sewer Maintenance	420	-	420	589	169
Utility Services	50	-	50	50	-
Parking Stall Rentals	34	-	34	23	(11)
Publications	-	-	-	1	1
	1,071	-	1,071	1,303	232
General Revenue					
Permits	191	-	191	241	50
Fees	186	-	186	188	2
Inspections	33	-	33	97	64
Nunavut Administration Fees	-	-	-	49	49
Registrations	-	-	-	48	48
	410	-	410	623	213
	1,481	**73**	**1,554**	**2,041**	**487**

Schedule of Revenues

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Health and Social Services					
Transfer Payments					
Federal Cost Shared	21,757	-	21,757	22,468	711
Canadian Health and Social Transfer	17,470	-	17,470	15,238	(2,232)
Federal Programs	4,598	-	4,598	5,451	853
	43,825	-	43,825	43,157	(668)
Recoveries					
Program Recipient Recoveries	1,207	-	1,207	570	(637)
Chargebacks	-	-	-	83	83
Third Party Recoveries	-	-	-	7	7
	1,207	-	1,207	660	(547)
General Revenue					
Licenses	33	-	33	106	73
Fees	42	-	42	39	(3)
	75	-	75	145	70
	45,107	-	**45,107**	**43,962**	**(1,145)**
Justice					
Transfer Payments					
Federal Cost Shared	4,791	227	5,018	5,356	338
Federal Programs	13	115	128	102	(26)
	4,804	342	5,146	5,458	312
Recoveries					
Boards and Agencies	75	-	75	74	(1)
Program Recipient Recoveries	65	-	65	45	(20)
Air Charter	48	-	48	45	(3)
Publications	30	-	30	21	(9)
Room and Board	7	-	7	5	(2)
	225	-	225	190	(35)
General Revenue					
Fees	2,538	-	2,538	2,422	(116)
Fines	-	-	-	379	379
Nunavut Administration Fees	-	-	-	247	247
Interest Revenue	-	-	-	4	4
	2,538	-	2,538	3,052	514
	7,567	**342**	**7,909**	**8,700**	**791**

Government of the Northwest Territories

Schedule 1
(continued)

Schedule of Revenues

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Education, Culture and Employment					
Transfer Payments					
Federal Programs	863	-	863	1,306	443
General Revenue					
Interest Revenue	285	-	285	313	28
Exam and Certification	2	-	2	38	36
Fees	1	-	1	1	-
	288	-	288	352	64
Recoveries					
Third Party Recoveries	125	-	125	125	-
Program Recipient Recoveries	20	-	20	179	159
Consessions	4	-	4	10	6
	149	-	149	314	165
	1,300	**-**	**1,300**	**1,972**	**672**
Transportation					
Recoveries					
Third Party Recoveries	-	359	359	382	23
Road / Highway Maintenance	95	-	95	64	(31)
Land Leases	-	-	-	(6)	(6)
	95	359	454	440	(14)
General Revenue					
Registrations	2,160	75	2,235	2,207	(28)
Lease Revenue	1,124	-	1,124	1,225	101
Fees	722	-	722	614	(108)
Consession Revenue	362	-	362	226	(136)
Licenses	337	25	362	219	(143)
Permits	115	-	115	186	71
Exam and Certification	3	-	3	7	4
Inspections	1	-	1	-	(1)
Interest Revenue	-	-	-	10	10
	4,824	100	4,924	4,694	(230)
	4,919	**459**	**5,378**	**5,134**	**(244)**

Government of the Northwest Territories

Schedule 1
(continued)

Schedule of Revenues

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Resources, Wildlife and Economic Development					
Recoveries					
User Recoveries	310	-	310	750	440
Merchandise	64	-	64	95	31
Publications	-	-	-	1	1
	374	-	374	846	472
General Revenue					
Fees	1,010	-	1,010	717	(293)
Lease Revenue	1,125	-	1,125	1,468	343
Licenses	698	-	698	877	179
Permits	-	-	-	328	328
	2,833	-	2,833	3,390	557
	3,207	-	3,207	4,236	1,029
Total Operations and Maintenance	$ 701,930	$ 1,027	$ 702,957	$ 704,840	$ 1,883
CAPITAL					
Executive					
Financial Management Board Secretariat					
Land and Buildings	$ 3,000	$ -	$ 3,000	$ 743	$ (2,257)
Recoveries from the NWTHC	-	-	-	-	-
	3,000	-	3,000	743	(2,257)
Municipal and Community Affairs					
Infrastructure	65	-	65	71	6
Land Development	-	-	-	-	-
	65	-	65	71	6

Government of the Northwest Territories

Schedule 1
(continued)

Schedule of Revenues

for the year ended March 31, 2000
(thousands of dollars)

CAPITAL	Main Estimates	FMB Approved Increases(Decreases)	Total Budget	Actual Revenues	Over(Under) Estimates
Public Works and Services					
Land and Buildings	300	-	300	67	(233)
Infrastructure	-	-	-	6	6
Capital Equipment	-	-	-	53	53
Grants in Kind	-	454	454	454	-
	300	**454**	**754**	**580**	**(174)**
Justice					
Recovery of Capital - PYE	22	-	22	-	(22)
	22	**-**	**22**	**-**	**(22)**
Education, Culture and Employment					
Capital Equipment	-	-	-	67	67
	-	**-**	**-**	**67**	**67**
Transportation					
Land and Buildings	-	133	133	132	(1)
Capital Equipment	-	230	230	230	-
	-	**363**	**363**	**362**	**(1)**
Total Capital	**$ 3,387**	**$ 817**	**$ 4,204**	**$ 1,823**	**$ (2,381)**
Total Revenues	**$ 705,317**	**$ 1,844**	**$ 707,161**	**$ 706,663**	**$ (498)**

Government of the Northwest Territories

Schedule 2

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Legislative Assembly						
Office of the Clerk	$ 6,564	$ -	$ 241	$ 6,805	$ 7,176	$ (371)
Expenditures on Behalf of Members	3,453	-	(241)	3,212	3,168	44
Office of the Chief Electoral Officer	1,106	-	-	1,106	1,018	88
Commissioner of Official Languages	345	-	-	345	317	28
Office of the Speaker	150	-	-	150	146	4
	11,618	**-**	**-**	**11,618**	**11,825**	**(207)**
Executive						
Executives Offices						
Cabinet Secretariat	4,256	1,165	62	5,483	5,789	(306)
Ministers' Offices	3,347	150	(62)	3,435	3,415	20
Public Utilities Board	394	-	-	394	290	104
Commissioner's Office	171	-	-	171	169	2
	8,168	**1,315**	**-**	**9,483**	**9,663**	**(180)**
Financial Management Board Secretariat						
Government Accounting	7,177	-	-	7,177	7,304	(127)
Directorate	5,176	(121)	-	5,055	4,867	188
Labour Relations and Compensation Services	3,786	4,277	-	8,063	8,379	(316)
Audit Bureau	1,213	-	-	1,213	1,082	131
Budgeting and Evaluation	1,116	2,330	-	3,446	2,601	845
	18,468	**6,486**	**-**	**24,954**	**24,233**	**721**
Ministry of Aboriginal Affairs	**3,698**	**-**	**-**	**3,698**	**3,455**	**243**
	30,334	**7,801**	**-**	**38,135**	**37,351**	**784**
Finance						
Treasury	4,801	1,120	(22)	5,899	5,782	117
Directorate	1,049	-	22	1,071	1,018	53
Fiscal Policy	697	-	-	697	659	38
Bureau of Statistics	566	-	-	566	537	29
	7,113	**1,120**	**-**	**8,233**	**7,996**	**237**
Municipal and Community Affairs						
Regional Operations	30,728	(148)	272	30,852	30,539	313
Community Operations	9,889	-	(464)	9,425	9,496	(71)
Corporate Affairs	1,934	-	44	1,978	2,058	(80)
Community Development	1,514	-	28	1,542	1,515	27
Emergency Services	1,119	153	(49)	1,223	1,217	6
School of Community Government	931	-	100	1,031	985	46
Community Governance and Financial Services	863	-	(80)	783	711	72
Directorate	825	-	149	974	1,252	(278)
	47,803	**5**	**-**	**47,808**	**47,773**	**35**

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Public Works and Services						
Asset Management	25,322	(1,166)	(760)	23,396	23,274	122
Directorate	5,834	-	1,118	6,952	6,236	716
Technical Support	5,127	70	(301)	4,896	5,160	(264)
Systems and Communications	559	-	(57)	502	448	54
	36,842	**(1,096)**	**-**	**35,746**	**35,118**	**628**
Health and Social Services						
Primary and Acute Care Programs	76,630	-	2,746	79,376	79,678	(302)
Health Insurance Programs	30,993	1,442	(1,200)	31,235	36,500	(5,265)
Directorate and Corporate Services	23,710	1,248	(550)	24,408	23,323	1,085
Community Health Programs	20,174	1,300	(985)	20,489	19,474	1,015
Children's Programs	9,414	-	(11)	9,403	8,902	501
	160,921	**3,990**	**-**	**164,911**	**167,877**	**(2,966)**
Justice						
Law Enforcement	18,270	65	-	18,335	18,136	199
Community Justice and Corrections	18,281	247	(80)	18,448	21,296	(2,848)
Registries and Court Services	8,518	-	-	8,518	7,223	1,295
Legal Services Board	3,286	-	-	3,286	3,050	236
Corporate Services	6,316	-	80	6,396	5,806	590
	54,671	**312**	**-**	**54,983**	**55,511**	**(528)**
NWT Housing Corporation	**21,634**	**50**	**-**	**21,684**	**21,497**	**187**
Education, Culture and Employment						
Directorate and Administration	5,433	-	-	5,433	5,543	(110)
Advanced Education and Careers	59,351	(171)	82	59,262	57,870	1,392
Education and Culture	91,240	1,367	(82)	92,525	93,164	(639)
	156,024	**1,196**	**-**	**157,220**	**156,577**	**643**
Transportation						
Airports	12,608	359	(283)	12,684	12,789	(105)
Highways	16,933	-	(554)	16,379	16,030	349
Corporate Services	7,053	-	1,075	8,128	7,609	519
Ferries	3,949	-	(152)	3,797	3,856	(59)
Motor Vehicles	2,303	114	(21)	2,396	2,132	264
Community Marine	115	-	(55)	60	33	27
Community Local Access Roads	75	-	(10)	65	45	20
	43,036	**473**	**-**	**43,509**	**42,494**	**1,015**

Government of the Northwest Territories

Schedule 2
(continued)

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Resources, Wildlife and Economic Development						
Resource Management and Economic Development	32,537	1,587	(926)	33,198	31,967	1,231
Forest Management	28,285	-	(238)	28,047	29,121	(1,074)
Corporate Management	8,518	-	1,164	9,682	10,368	(686)
Environmental Protection	1,300	-	-	1,300	1,254	46
	70,640	**1,587**	**-**	**72,227**	**72,710**	**(483)**
Total Operations and Maintenance	**$ 640,636**	**$ 15,438**	**$ -**	**$ 656,074**	**$ 656,729**	**$ (655)**
CAPITAL						
Legislative Assembly						
Office of the Clerk	$ 450	$ -	$ -	$ 450	$ 425	$ 25
Executive						
Financial Management Board Secretariat						
Directorate	-	625	-	625	417	208
Municipal and Community Affairs						
Community Operations	12,163	3,394	20	15,577	12,951	2,626
Emergency Services	50	-	(20)	30	21	9
	12,213	**3,394**	**-**	**15,607**	**12,972**	**2,635**
Public Works and Services						
Asset Management	493	1,813	-	2,306	1,675	631
Systems and Communications	-	197	88	285	230	55
Petroleum Products	962	-	(88)	874	719	155
	1,455	**2,010**	**-**	**3,465**	**2,624**	**841**
Health and Social Services						
Primary and Acute Care Programs	6,025	413	454	6,892	5,563	1,329
Children's Programs	1,000	-	-	1,000	70	930
Community Health Programs	-	454	(454)	-	-	-
	7,025	**867**	**-**	**7,892**	**5,633**	**2,259**
Justice						
Community Corrections and Justice	**4,637**	**220**	**-**	**4,857**	**849**	**4,008**
NWT Housing Corporation	**21,642**	**3,605**	**-**	**25,247**	**25,247**	**-**

Government of the Northwest Territories

Schedule 2
(continued)

Non-Consolidated Schedule of Expenditures

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Education, Culture and Employment						
Advanced Education and Careers	1,553	870	(173)	2,250	1,806	444
Education and Culture	11,973	3,240	173	15,386	15,555	(169)
	13,526	**4,110**	**-**	**17,636**	**17,361**	**275**
Transportation						
Highways	17,589	7,483	(27)	25,045	23,720	1,325
Airports	3,818	660	120	4,598	3,323	1,275
Ferries	750	-	75	825	714	111
Community Local Access Roads	500	85	(123)	462	248	214
Community Marine	230	-	-	230	51	179
Motor Vehicles	-	45	-	45	-	45
	22,887	**8,273**	**45**	**31,205**	**28,056**	**3,149**
Resources, Wildlife and Economic Development						
Resource Management and Economic Development	1,737	489	(17)	2,209	1,939	270
Environmental Protection	410	-	-	410	194	216
Forest Management	255	-	(5)	250	240	10
Corporate Management	25	-	22	47	46	1
	2,427	**489**	**-**	**2,916**	**2,419**	**497**
Total Capital	**$ 86,262**	**$ 23,593**	**$ 45**	**$ 109,900**	**$ 96,003**	**$ 13,897**
Total Expenditures	**$ 726,898**	**$ 39,031**	**$ 45**	**$ 765,974**	**$ 752,732**	**$ 13,242**

Government of the Northwest Territories

Schedule 3

Non-Consolidated Schedule of Recoveries of Prior Years' Expenditures

for the year ended March 31, 2000
(thousands of dollars)

DEPARTMENT	Over-Accruals	Recoveries of Valuation Allowances	Other Recoveries	Total
Legislative Assembly	$ 10	$ -	$ 4	$ 14
Executive	14	47	16	77
Finance	-	-	1	1
Municipal and Community Affairs	94	-	85	179
Public Works and Services	145	-	221	366
Health and Social Services	2,006	-	256	2,262
Justice	54	-	159	213
Education, Culture and Employment	216	-	459	675
Transportation	26	-	115	141
Resources, Wildlife and Economic Development	25	-	209	234
	$ 2,590	$ 47	$ 1,525	$ 4,162

Non-Consolidated Schedule of Grants

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Women's Initiatives	$ 50	$ -	$ -	$ 50	$ 40	$ 10
Native Women's Association (grant in kind)	-	73	-	73	73	-
	50	73	-	123	113	10
Aboriginal Affairs						
Metis Nation	225	-	-	225	225	-
Aboriginal Organizations	75	-	40	115	69	46
	300	-	40	340	294	46
	350	73	40	463	407	56
Municipal and Community Affairs						
Grant in Lieu of Taxes	3,188	-	187	3,375	3,374	1
Senior Citizens' & Disabled Property Tax	155	-	31	186	211	(25)
NWT Association of Municipalities	131	-	4	135	139	(4)
NWT Association of Municipal Administrators	5	-	-	5	-	5
	3,479	-	222	3,701	3,724	(23)
Public Works and Services						
Management services for Rockhill Apartments (grant in kind)	260	-	-	260	260	-
Health and Social Services						
Medical Professional Development	-	-	-	-	50	(50)
Justice						
Aboriginal Court Challenges	40	-	-	40	40	-
Uniform Law Conference	3	-	-	3	4	(1)
Canadian Association of Provincial Court Judges	3	-	-	3	3	-
	46	-	-	46	47	(1)
Education, Culture and Employment						
Student Grants	8,653	(300)	-	8,353	6,917	1,436
Community Broadcasting	52	-	-	52	66	(14)
Cultural Organizations	8	-	-	8	-	8
	8,713	(300)	-	8,413	6,983	1,430

Non-Consolidated Schedule of Grants

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Resources, Wildlife and Economic Development						
Small Business Grants	287	-	30	317	316	1
Fur Price Program	345	-	17	362	358	4
Fire Damage Compensation	100	-	25	125	125	-
Disaster Compensation Program	15	-	-	15	9	6
Humane Trap Development	5	-	-	5	-	5
Office space (grant in kind)	-	-	26	26	26	-
	752	-	98	850	834	16
Total Operations and Maintenance	$ 13,600	$ (227)	$ 360	$ 13,733	$ 12,305	$ 1,428
CAPITAL						
Health and Social Services						
Mine Rescue Building	$ -	$ 454	$ -	$ 454	$ 454	$ -
Total Capital	$ -	$ 454	$ -	$ 454	$ 454	$ -
Total Grants	$ 13,600	$ 227	$ 360	$ 14,187	$ 12,759	$ 1,428

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Executive						
Executive Offices						
Status of Women Council	$ 270	$ -	$ -	$ 270	$ 270	$ -
Native Women's Association	175	-	-	175	183	(8)
Electoral Boundaries	-	200	(84)	116	116	-
Beaufort - Delta MOU	-	-	50	50	50	-
	445	200	(34)	611	619	(8)
Financial Management Board Secretariat						
Power Subsidy	4,082	-	-	4,082	4,360	(278)
	4,082	-	-	4,082	4,360	(278)
Aboriginal Affairs						
Self Government	20	-	-	20	20	-
Aboriginal Organizations	-	-	25	25	45	(20)
	20	-	25	45	65	(20)
	4,547	200	(9)	4,738	5,044	(306)
Municipal and Community Affairs						
Municipal Operating Assistance Program	11,635	-	(108)	11,527	11,533	(6)
Block Funding Transfer Payment	6,591	-	491	7,082	7,082	-
Water / Sewer Services Subsidy Program	6,031	-	(500)	5,531	5,428	103
Settlement Operating Assistance Program	2,917	-	(4)	2,913	2,887	26
Community Empowerment Transfers	966	-	18	984	884	100
Transfers - Other Government Departments	660	(148)	(7)	505	505	-
Fire Fighting Training	575	-	(367)	208	167	41
Municipal Equalization Transfer Payments	309	-	(309)	-	-	-
Summer Pool Operating	233	-	(40)	193	193	-
Inuit and Dene Games	61	-	(17)	44	45	(1)
Intercommunity Sport Competition Program	54	-	34	88	97	(9)
	30,032	(148)	(809)	29,075	28,821	254

Government of the Northwest Territories

Schedule 5
(continued)

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Health and Social Services						
Boards of Management	108,847	2,548	718	112,113	110,932	1,181
Strategic Initiatives Fund	1,500	-	-	1,500	1,564	(64)
Nurses' Supplement	1,500	-	-	1,500	-	1,500
Community Wellness Programs	430	-	217	647	726	(79)
Health Awareness, Activities and Education	143	-	-	143	147	(4)
Medical Professional Development	50	-	47	97	81	16
Recruitment and Retention	-	-	-	-	38	(38)
Community Wellness Program Delivery	-	-	-	-	576	(576)
Translation Services-User Say/Pay	-	-	-	-	10	(10)
	112,470	**2,548**	**982**	**116,000**	**114,074**	**1,926**
Justice						
Legal Aid Clinics	853	-	(144)	709	548	161
Community Justice	734	-	-	734	736	(2)
Victims Assistance	100	-	-	100	100	-
Law Student Bursary	-	-	40	40	30	10
Aurora College - Correction Officer Training	-	-	10	10	10	-
Community Constable Program	-	-	-	-	14	(14)
Civil Law Justice Forum	-	-	-	-	1	(1)
	1,687	**-**	**(94)**	**1,593**	**1,439**	**154**
NWT Housing Corporation	**21,634**	**50**	**-**	**21,684**	**21,497**	**187**
Education, Culture and Employment						
Education Authority	78,929	1,367	-	80,296	80,859	(563)
College Contributions	19,570	-	-	19,570	20,067	(497)
Healthy Children's Initiative	1,582	-	15	1,597	1,571	26
Early Childhood Program	779	-	-	779	737	42
Community Teacher Education Program	673	-	-	673	418	255
Community Income Support Delivery	621	-	-	621	(4)	625
NWTTA Professional Improvement Fund	502	-	-	502	508	(6)
Language Communities	443	-	-	443	391	52
Literacy Funding	257	-	-	257	285	(28)
Cultural Organizations	239	-	-	239	259	(20)
Community Library Services	192	-	-	192	189	3
NWT Arts Council	141	-	-	141	124	17
Community Museums	115	-	-	115	186	(71)
Dene Language Programming	100	-	-	100	100	-
Native Communications	70	-	-	70	70	-
Cultural Enhancement	42	-	-	42	43	(1)
Northern Performers	39	-	-	39	36	3
Oral Traditions Program	38	-	-	38	29	9
Vocational Rehabilitation for Disabled Persons	27	-	-	27	-	27
Community Skills for Work	-	1,000	-	1,000	877	123
	104,359	**2,367**	**15**	**106,741**	**106,745**	**(4)**

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Transportation						
Community Local Access Roads	14	-	-	14	-	14
Community Marine	-	-	-	-	20	(20)
	14	-	-	14	20	(6)
Resources, Wildlife and Economic Development						
NWT Development Corporation	4,111	-	(1,260)	2,851	2,700	151
Business Development Fund	2,329	-	1,784	4,113	4,096	17
Industry Assistance	1,500	-	(1,166)	334	-	334
Community Transfer Initiatives	923	-	70	993	961	32
Community Futures	782	-	196	978	976	2
West Kitikmeot Slave Study	750	-	-	750	340	410
Western Harvester Support Program	739	94	-	833	663	170
Community Harvester Assistance Program	654	-	(186)	468	444	24
Diamond Industry Funding	500	-	(310)	190	-	190
Commercial Fisheries	395	-	(71)	324	299	25
Industry Association Core Funding	279	-	-	279	279	-
Business Credit Corporation	258	-	-	258	78	180
Arctic Energy Alliance	205	-	-	205	195	10
Hook Lake Bison Recovery	125	-	-	125	125	-
Northern Accord	105	-	-	105	50	55
Local Wildlife Committees	76	-	186	262	261	1
Prospectors' Assistance Program	90	-	-	90	69	21
Wildlife Management Boards	78	-	-	78	68	10
Canadian Energy Research Institute	25	-	-	25	25	-
Support to Fur Industry	15	-	10	25	25	-
Dene Cultural Institute	-	-	78	78	77	1
Interim Resource Management Assistance	-	-	375	375	375	-
Gwich'in Social and Cultural Institute	-	-	20	20	20	-
Inuvik Natural Gas	-	-	100	100	100	-
Safety in Bear Country Society	-	-	20	20	20	-
Queens University	-	-	15	15	15	-
Canadian Co-operative Wildlife Health Centre	-	-	10	10	5	5
	13,939	94	(129)	13,904	12,266	1,638
Total Operations and Maintenance	**$ 288,682**	**$ 5,111**	**$ (44)**	**$ 293,749**	**$ 289,906**	**$ 3,843**

Non-Consolidated Schedule of Contributions

for the year ended March 31, 2000
(thousands of dollars)

CAPITAL	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Municipal and Community Affairs						
Block Funding	$ 4,490	$ -	$ 50	$ 4,540	$ 4,542	$ (2)
Water and Sanitation	1,258	1,791	88	3,137	2,858	279
Public Buildings and Fire Protection	1,082	273	(770)	585	160	425
Mobile Equipment	730	-	(96)	634	631	3
Road / Site / Land	614	-	(439)	175	290	(115)
Community Planning	256	-	(18)	238	192	46
Sport and Recreation	206	618	(211)	613	512	101
	8,636	2,682	(1,396)	9,922	9,185	737
Health and Social Services						
Primary and Accute Care Programs	4,500	-	(2,095)	2,405	2,249	156
Justice						
Wilderness Camps	165	-	-	165	79	86
NWT Housing Corporation	21,642	3,605	-	25,247	25,247	-
Education, Culture and Employment						
Wha Ti Community Learning Centre - furniture and equipment	-	-	14	14	14	-
Mezi Community School - furniture and equipment	-	-	42	42	42	-
Chief Paul Niditchie School - furniture and equipment	-	-	47	47	47	-
Moose Kerr School - furniture and equipment	-	-	98	98	98	-
Ecole Allain St. Cyr - furniture and equipment	-	-	25	25	25	-
	-	-	226	226	226	-
Transportation						
Community Access Roads	480	40	172	692	345	347
Marine Minor Works	80	-	-	80	51	29
	560	40	172	772	396	376
Resources, Wildlife and Economic Development						
Energy Conservation	-	-	211	211	188	23
Total Capital	$ 35,503	$ 6,327	$ (2,882)	$ 38,948	$ 37,570	$ 1,378
Total Contributions	$ 324,185	$ 11,438	$ (2,926)	$ 332,697	$ 327,476	$ 5,221

Government of the Northwest Territories

Schedule 6

Non-Consolidated Schedule of Special Warrants

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Purpose	Date of FMB Approval	Amount Authorized
Executive			
Executive Offices			
	To provide funding to pay legal fees and final settlement payments for all costs incurred during the electoral boundaries court challenge.	30-Oct-99	$ 139
	To provide funding to host a planning conference to support the development of an intergovernmental process and to plan for an Intergovernmental Forum.	20-Dec-99	50
Financial Management Board Secretariat			
	To provide funding for additional expenses associated with pension plan repatriation work.	20-Dec-99	215
	To fund additional expenses associated with collective bargaining and related initiatives.	22-Dec-99	242
Finance			
	To provide funding for the increase in anticipated interest costs of short-term borrowing to meet Government financial commitments.	20-Dec-99	1,120
Total Operations and Maintenance			$ 1,766
CAPITAL			
Northwest Territories Housing Corporation			
	To allocate the recovery of the Northwest Territories Housing Corporation's prior years' accumulated O&M surplus to its capital program to support : the 1999-2000 expenditures of the Minimum Down Payment Assistance Pilot Project ($2.59 million); Independent Housing and Repair programs in Fort Liard ($250k); construction of two independent housing units in Tulita ($265k); and the Private Home Owner Piling Repairs Initiative - Inuvik ($500k).	20-Dec-99	$ 3,605
Education, Culture and Employment			
	To transfer funding from Operations and Maintenance appropriations for the completion of the PWK High School renovation in Fort Smith.	17-Nov-99	300
Total Capital			$ 3,905

Government of the Northwest Territories

Schedule 7

Non-Consolidated Schedule of Inter-activity Transfers over $250,000

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Municipal and Community Affairs		
Community Development	150	Transfer of funding between Divisions and Regions, to enable the department to meet departmental priorities and the commitment to lapse funds for the GNWT economizing measures.
Community Operations	(305)	
Regional Operations	(35)	
School of Community Government	100	
Corporate Affairs	45	
Directorate	127	
Community Governance and Financial Services	(82)	
Public Works and Services		
Asset Management	(606)	Activity transfer - Economizing Measures net savings exercise.
Directorate	489	
Technical Support	(301)	
Systems and Communications	49	
Systems and Communications	(176)	
Asset Management	(33)	
Directorate	578	
Health and Social Services		
Directorate and Corporate Services	(1,248)	Funding for Hay Plan Job Evaluation / Boards.
Primary and Acute Care Programs	1,248	
Directorate and Corporate Services	755	Funding for Canadian Blood Services and Public Works and Services' Chargebacks.
Health Insurance Programs	(755)	
Primary and Acute Care Programs	1,300	Funding for 1998/99 Hay Plan Job Evaluation, Nurses and Social Workers positions - Boards.
Community Health Programs	(1,300)	
Community Health Programs	325	Funding for southern placements / adults.
Health Insurance Programs	(325)	

Non-Consolidated Schedule of Inter-activity Transfers over $250,000

for the year ended March 31, 2000
(thousands of dollars)

OPERATIONS AND MAINTENANCE	Transfer to (from)	Explanation
Resources, Wildlife and Renewable Resources		
Resource Management and Economic Development	1,117	User Pay / User Say maintenance.
Corporate Management	(1,117)	

Government of the Northwest Territories

Schedule 8

Non-Consolidated Schedule of Debenture Loans Receivable from Municipalities (Summary)

for the year ended March 31, 2000
(thousands of dollars)

	Original Amount	Principal Balance April 1, 1999	New Loans	Principal Repayments	Principal Balance March 31, 2000
Municipality of Fort Smith	2,765	2,689	-	16	2,673
Municipality of Fort Simpson	353	277	-	34	243
Municipality of Inuvik	4,191	2,709	-	290	2,419
Municipality of Norman Wells	1,273	786	-	631	155
	$ 8,582	$ 6,461	$ -	$ 971	$ 5,490

Non-Consolidated Schedule of Debenture Loans Receivable from Municipalities

for the year ended March 31, 2000
(thousands of dollars)

	Year of Maturity	Interest Rate	Original Amount	Principal Balance April 1, 1999	New Loans	Principal Repayments	Principal Balance March 31, 2000
Municipality of Fort Smith							
43 Personal care facility, Amalgamation of debentures #39 and #41	2026	11.27	2,765	2,689	-	16	2,673
			2,765	**2,689**	**-**	**16**	**2,673**
Municipality of Fort Simpson							
6 Fire hall addition; refinance debenture #5	2006	9.00	136	89	-	9	80
7 Fire truck and alarm system	2008	9.00	67	49	-	4	45
8 Wildrose Acres sub-division	2007	6.50	150	139	-	21	118
			353	**277**	**-**	**34**	**243**
Municipality of Inuvik							
5 Town hall / fire hall	2000	9.00	350	36	-	36	-
33 Refinance previous debentures	2005	8.25	944	468	-	92	376
34 Refinance previous debentures	2010	8.34	1,657	1,083	-	101	982
35 Recreation centre	2007	7.30	400	341	-	31	310
36 Recreation centre completion	2012	8.05	690	635	-	26	609
37 Recreation centre completion	2017	7.80	150	146	-	4	142
			4,191	**2,709**	**-**	**290**	**2,419**
Municipality of Norman Wells							
6 MacKenzie Drive Road upgrade; refinance	2010	9.00	183	150	-	150	-
7 Residential sub-division	1998	6.95	250	-	-	-	-
8 Refinance previous debentures	2011	8.25	490	411	-	411	-
9 Residential subdivision	2001	7.40	350	225	-	70	155
			1,273	**786**	**-**	**631**	**155**
			$ 8,582	**$ 6,461**	**$ -**	**$ 971**	**$ 5,490**

Government of the Northwest Territories

Schedule 9

Schedule of Other Long-term Receivables

for the year ended March 31, 2000
(thousands of dollars)

	Principal Balance April 1, 1999	New Loans	Principal Repayments	Principal Balance March 31, 2000
Agreements for Sale	$ 228	$ -	$ 40	$ 188

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2000

ACCOUNTS RECEIVABLE WRITTEN OFF

Executive		
Executive Offices		
Metis Local 77	$ 500	
Financial Management Board Secretariat		
Saint, J.	2,429	
	2,929	
Finance		
Dolittle Services Ltd.	1,575	
Munro, Tanis	2,084	
Orca Interior Systems	751	
	4,410	
Heath and Social Services		
Castle , R.	800	
Evans, R.	2,438	
Gardiner, J.	1,676	
Gibot, J.	1,497	
Hann, G.	878	
Hawk, J.	528	
Williams, W.	1,148	
	8,965	
Justice		
Ukuqtunnuaq, J.	7,864	
	7,864	
Education, Culture and Employment		
Collier, R.	1,037	
Larabie, D.	7,225	
	8,262	
Transportation		
Wagner Transport	648	
	648	
Total Accounts Written Off Over $500	33,078	
All Departments - Other Miscellaneous Accounts Less Than $500	7,385	
Student Loan Interest Written Off	18,164	
Accounts Forgiven,Not Previously Written Off 1999 / 2000 Forgiveness	1,066	
Total Accounts Written Off	59,693	
Student Loan Fund		
Aissaoui, A.	2,848	
Billotsoton, G.	5,000	
Bowden, R.	3,579	
Bugg, S.	1,600	
Crate-Thomas, J.	7,713	
Cross, D.	6,268	
Elliott, D.	3,119	
Firth, G.	938	
Gray, A.	5,655	
Greenidge, D.	12,370	
Knight, D.	7,265	
MacLeod, K.	2,460	
O'Byrne, R.	2,200	
Walters, R.	2,150	
Total Loans Written Off	63,165	
Total Accounts and Loans Written Off	$ 122,858	

FORGIVENESS

Accounts Forgiven,Not Previously Written Off 1999 / 2000 Forgiveness	1,066

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2000

STUDENT LOAN REMISSIONS

Under the Student Financial Assistance Regulations, the Government may forego collection of students' loans, provided certain criteria are met. The students listed below, having met the academic and the employment or residency criteria, have qualified and been granted remission of their loans.

Adkins, Gabriele	$ 2,123	Desjarlais, Michelle	1,997
Ambrose, Clint	1,755	Dexter, Alison	665
Amos, Beverly	2,500	Dexter, Andrew	1,234
Amrow, Kenneth Shep	1,257	Doyle, Marie	2,140
Anderson, Wanda	1,736	Drescher, Michael Sr.	2,074
Arabski, Ana	1,173	Drinnan, Siubhan	1,525
Arey, Mayvis	1,738	Dumond, Camille	1,620
Archie, Verna	1,812	Dumont, Melanie	1,939
Armstrong, Brian	1,631	Dunn, Kevin	2,166
Arthur, Janet	2,538	Edgson, Melodie (Trytten)	1,923
Ashton, Scott	2,312	Edwards, Gladis	2,074
Ashton, Toderick	1,923	Ekenale, Alma	731
Auge, Bryan	3,357	Elief, Freda	914
Babiuk, Maurica	1,783	Elkin, Derek	1,895
Barnes, Deborah	1,230	Emaghok, Georgina	2,021
Barnes, Keith	2,587	Erasmus, Che	783
Beck, Lewis	1,623	Eskelson-Minault, Roslind	585
Bell, Erica	4,008	Evans, Sylvie	1,788
Belyea, Jennifer	2,054	Eyakfwo, Celine	2,173
Bergman, Jennifer	1,862	Falconer, Melody	2,128
Bertolini, Alex	2,747	Fandrick, Amber	634
Bevington, Nicholas	2,329	Fillatre, Gerald	2,599
Biesse, Di Ann	2,713	Fillion, Darren	1,738
Blondin-Forrest, Evelyn	1,382	Forbes, Tommy	2,192
Boado-Ramirez, Asuncion	2,521	Forget, Gisele	1,832
Bouchard, Robert	1,117	Fowler, Sean	1,446
Boulanger, Margaret	2,312	Gagnier, Monique	1,321
Bourassa, Christopher	1,132	Gallagher, Lisa	2,345
Bourque, Mary	5,751	Gamble, Samuel	1,794
Brissette, Niconara	1,829	Gau, Robert	972
Brown, Candace	6,600	Goudie, Travis	1,142
Brown, Ralph	1,765	Goudreau, Simone	692
Burr, Wendy	4,400	Green, Paul	2,816
Campbell, Jessie	2,558	Greenland, Angela	1,697
Campbell-Rogers, Paula	2,200	Griffore, Tanya	631
Carroll, Sharla	1,239	Grundy, Paul	952
Charlie, Annie	2,862	Guinan, Derran	1,730
Chassie, Karen	1,220	Gunn, Libby	621
Chueng, Linda	2,349	Hache, Ivan	2,200
Clelland, Rhonda	1,308	Haller, Lance	1,730
Cluderay, Alison	2,837	Hamer, Coralee	980
Cockney, Evelyn	1,988	Hamilton, Lisa	1,049
Collins, Hazel	1,697	Hamm, Nicole	2,582
Comin, Wade	1,738	Handley, Patricia	4,103
Costhace, Monty	1,808	Hart, Robert	2,365
Cottam, Marlene	3,612	Hartery, Keith	1,988
Cran, Rick	2,373	Hartop, Jason	1,222
Crant, Kevin	2,349	Hauff, Tara	3,013
Crawford, Barbara	1,164	Hawick, Margaret	650
Croizier, Mari	2,500	Hawkins, Robert	3,497
Curran, Eletha	2,414	Henderson, Colin	2,464
Curran, Peter	2,054	Helyar, Maurice	1,600
Cutten, Murray	1,886	Hickey, Norma	1,840
Davey, Pamela (MacLellan)	1,587	Hilliard, Sheila	1,977
Davidson, Emily	2,600	Hodgkins, Sarah	1,488
Day, Clara	2,131	Hogan, Bernard	1,890
Dean, Shaun	2,447	Holmes, Naomi	1,021
Deans, Tyler	2,857	Hopkins, Margo	2,038
Deborgorski, Curtis	4,120	Houweling, Michelle	1,656
Delorey, D'Arcy	1,898	Howden, Laura	873

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2000

STUDENT LOAN REMISSIONS (continued)

Howie, Jason	2,115	Munro, Kirsten	1,832
Hunt, Christopher	1,247	Nind, Ben	3,038
Hval, Lucas	2,772	Munro, Larry	2,058
Irani, Gloria	3,516	Murphy, Melanie	1,832
Irlbacher, Karoline	1,615	Naidu, Ashreena	910
Jacobson, Jenny	1,878	Nitsiza, Marie	1,689
Jardine, Kathryn	3,200	Northrop, Christie	1,447
Johnson, Karen	1,890	Oliktoak, Mollie	1,804
Johnston, Tracy	1,230	Olsen, Shari	1,824
Jones, Adrienne	2,255	O'Rourke, Rochelle	1,366
Jones, Leslie Ann	3,488	Osted, Paul	1,605
Jonkisz, Barbara	1,673	Pandke, Jeffrey	1,500
Joss, Sadie	1,832	Pascal, Olive	2,112
Kaeser, Christina	2,173	Peffer, Susan	5,382
Kay, Ruth	1,903	Pelechaty, David	2,148
Kelleher, Sarah	1,096	Perry, Colette	3,021
Kelly, Marie	2,230	Peterson, Amanda	1,944
Kemeys-Jones, Shirley	2,615	Phillips, Lynne	2,200
Keppel, Richard	2,964	Philpot, Darha	1,008
Kunst, Sandy	1,074	Pollock, Michael	1,628
Kupeuna, Rosie	2,071	Quiring, Annette	1,533
LaFoy, Bradley	2,159	Rabesca, Alice	2,222
Lagore, David	1,714	Ramos, May	2,266
Lamalice, Doug	4,548	Reddy, Tina	2,988
Langlois, Colette	2,255	Rennie, John	2,074
Laws, Ian	2,054	Ridgely, Melanie	1,763
Lehmann, Cameron	2,414	Rieger, Chrystal	2,099
Lehmann, David	2,008	Roberts, June	1,906
Leishman, Jeffry	2,173	Robinson, Craig	1,906
Lennie, Gloria	2,000	Rogers, Lena	2,758
Li, Mui Hui	857	Romie, Diane	997
Lyons, Andrea	884	Rooke, Ilene	2,200
Lyons, Bette	7,788	Rose, Kent	3,109
MacDonald, Erin	4,156	Rowe, Michael	3,200
MacEachern, Camilla	3,886	Ruben, Irene	7,500
MacInnis, Susan	2,194	Schauerte, Gary	1,997
Mackie, Judy	524	Scott, Kelsey	988
MacPhee, Kathy	2,041	Semjanovs, Roslyn	1,947
MacPherson, Craig	2,562	Sever, David	1,634
Mandeville, Wendy	1,207	Shea, Cherie	5,857
Mantla, Alestine	2,062	Simms, Robert	2,131
Mantla, Rita	7,500	Slifka, Cara	1,500
Mantla, Theresa	2,238	Slugget, Michael	7,455
Marchiori, Dennis	2,148	Smith, David Bruce	923
Marinic, Anna	2,398	Smith, Ed	634
Marlowe, Evelyn	2,181	Smith, Jana	1,164
Mathison, Jeannie	2,239	Snyder, Alana	2,041
Maw, Lester	2,469	Soucy, Ofelia	2,738
McCagg, Heather	2,395	Speight, Beverly	923
McCowan, Wayne	873	Stevens, Lee-Anne	2,558
McGregor, Fiona	2,181	Stewart, Andrew	1,123
McIsaac, Francis	1,775	Stewart, Scott	2,865
McOuat, Karen	1,266	Stokes, Brenda	1,250
Menzies, Jennifer	1,936	Strain, Darin	3,324
Mercredi, Kenneth	3,200	Strain, Ryan	2,923
Michetti, Catherine	2,500	Tautenhahn, Gary	4,689
Migwi, Cecilia	3,423	Thorburn, Tracey-Lynn	3,878
Miller, Mary Beth	1,025	Tolentino, Joselito	1,266
Moisan, Pascal	1,615	Tolley, Charles	2,173
Monchuk, David	2,329	Tordoff, Rodney	1,914
Moore, Lynette	2,722	Tricoteux, Andre	557
Morton, Kip	1,865	Turner, David	2,197
Moss, Sophie	1,687	Tutton, Wayne	1,750
Mulders, Annemieke	1,664	Tweed, Jennifer	1,398

Non-Consolidated Schedule of Bad Debt Write-offs, Forgiveness and Student Loan Remissions

for the year ended March 31, 2000

STUDENT LOAN REMISSIONS (continued)

Vail, Roger	1,799	Williams, Tamara	3,200
Vandale, Linda	2,164	Willier, April	2,025
Vanonen, Robert	1,423	Willoughby, Scott	1,857
Varkonyi, Joe	582	Wood, Melissa	2,156
Varkonyi, Nini	1,664	Woodburn, Thomas	1,808
Veerman, Chris	1,486	Young, Diana	3,200
Vivian, Krista	1,222	Zoe-Chocolate, Mary	3,533
Wagner, Erin	1,988	**Total Loan Remissions over $500**	574,546
Walker, Valores	579		
Ward, Terra	2,623		
Warsame, Victoria	1,205		
Watier, Elizabeth	2,362	**Miscellaneous Remissions under $500.**	5,227
Watson, Angela	2,200		
White, Thomas	1,164		
Williams, Martha	2,337	**Total Loan Remissions**	$ 579,773

STUDENT LOANS REMITTED ON DEBTS DUE TO DEATH, BANKRUPTCY, OR NEGOTIATED SETTLEMENT
(may include interest)

Barber, Katherine	$ 21,445
Gamble, Jennifer	7,666
Farguson, Richard	1,574
Ha, L.	4,287
Holmes, A.	4,385
Horn, J.	4,301
LeBlanc, S	10,847
Lemoel, S.	17,850
McKay, H.	13,475
Shore, A.	4,531
Total	$ 90,361

STUDENT LOANS REMITTED ON DEBTS PREVIOUSLY WRITTEN OFF DUE TO DEATH, BANKRUPTCY, OR NEGOTIATED SETTLEMENT
(may include interest)

Dunford, Gary	$ 3,578
Dyck, Carol Ann	750
Goose, Leanne Maidie	675
Irquit, David	450
Kilabuk, Noah	400
Lantz, Angeline	41
McKay, Michelle Therese	830
Oliver, Gerald Alexander	582
Ryan, Cynthia	10,000
Stewart, Kurt Alexis	50
Wanderingspirit, Frederick Andrew	174
Wilson, Erin Marie	53
Total	$ 17,583

Government of the Northwest Territories

Schedule 11

Non-Consolidated Schedule of Inventory Write-offs and Deletions over $500

for the year ended March 31, 2000

Petroleum Products	$ 143,720

Government of the Northwest Territories

Schedule 12

Non-Consolidated Schedule of Recoveries of Debts Previously Written Off

for the year ended March 31, 2000

Legislative Assembly	
Wowk, Timothy	$ 14
	14
Finance	
Kringayark, Brenda	143
	143
Municipal and Community Affairs	
Bayha, Stella	57
Beaulieu, Archie	75
Gonet, John	100
Senych, William Estate of	250
Vital, Freddy	656
Weyallon, Leon	30
	1,168
Public Works and Services	
Allied Paper Services	39
Binette, Patrick	522
Bourque, Robert	39
Bro-Dart of Canada	36
Clark, Dale	166
Henderson, Everdina	19
Menioche-Moses, Lorraine	485
Northwest Company	32
Novalinga, Moses Sr.	107
Tuccaro, Beverly	127
	1,572
Health and Social Services	
Atagootak, Lootie	258
Baetz, Penelope	200
Bourke, Donald	21
Gray, John	200
Green, Rita	664
Haggett, Robert	1,151
Haley, Cindy M.	100
Kakfwi, Mavis	100
Poitras, Dawan Lynn	150
Pilgrim, Kevin	100
Qaunaq, Martha	50
Sibbeston, Michael	53
Teed, Trevor	100
Wiedemann, Heather	19
	3,166
Justice	
Beaverho, Archie	40
Bertrand, Eric	13
Corrigal, Mary	100
Hayward, Troy	72
Josephie, Lyta	250
Maranda, Patrick	100
Rogers, Diane	74
Vachon, Roxanne	707
	1,356
Education, Culture and Employment	
Beaulieu, Philip August	118
Campbell, Ernie	28
Cook, Timothy James G.	51
Desjarlais, Dorothy	2
Gargan, Albert	486
Gray, John	136
Hall, Tracey	416
Heron, Joseph	(100)
Kilabuk, Noah	200
Lantz, Angeline	150
Lucas, Roger	300
Marlowe, Frank	13
Minoza, Gabriel	400
Modeste, Andrew	235
Tuccaro, Raylene Dawn	450
Williams, Andrew D.	213
	3,078
Resources, Wildlife and Economic Development	
Beaulieu, Archie	53
Beaver, James	137
Blake, Fred A. Jr.	37
Bourke, Donald C.	35
Calumet, Henry	11
Causa, John	11
Kenny, Rocky	118
Komangapik, Panikpak	600
Kusgak, Lorna	12
Mantla, Helen	3
Mantla, Johnny	57
Minoza, Gabriel	150
Nuttal, David	82
	1,306
Total Debts Recovered	$ 11,803

Government of the Northwest Territories

Schedule 13

Non-Consolidated Schedule of Overdue Travel Advances

as at March 31, 2000

Overdue travel advances represent travel advances which have not been accounted for by an expense claim within 10 working days of the return date given on the travel authorization.

Education, Culture and Employment

Lanoir, Martha	$ 100
	100

Resources, Wildlife and Economic Development

Lancaster, Terrance	1,000
Matthews, Dougals	875
McGowan, Wayne	250
Murphy, Robert	1,300
Zubko, Cameron M.	3,000
	6,425

Total Overdue Travel Advances	$ 6,525

Government of the Northwest Territories

Schedule 14

Non-Consolidated Schedule of Lease Commitments

for the year ended March 31, 2000
(thousands of dollars)

		2001	2002	2003	2004	2005	2006-2018	Total
Yellowknife	Commercial	$ 6,876	$ 5,806	$ 5,334	$ 4,953	$ 4,097	$ 14,674	$ 41,740
	Residential	298	279	279	279	278	1,112	2,525
		7,174	6,085	5,613	5,232	4,375	15,786	44,265
Fort Smith	Commercial	1,420	960	645	550	551	4,779	8,905
	Residential	-	-	-	-	-	-	-
		1,420	960	645	550	551	4,779	8,905
Inuvik	Commercial	812	729	564	500	389	3,176	6,170
	Residential	410	410	410	410	409	3,482	5,531
		1,222	1,139	974	910	798	6,658	11,701
		$ 9,816	$ 8,184	$ 7,232	$ 6,692	$ 5,724	$ 27,223	$ 64,871

Government of the Northwest Territories

Schedule 15

Non-Consolidated Schedule of Guarantees and Indemnities

for the year ended (thousands of dollars)	March 31, 2000	April 1, 1999
Loans payable by the Northwest Territories Housing Corporation to Canada Mortgage and Housing Corporation and Canada	$ 28,700	$ 29,100
Sinking fund debentures issued by the Northwest Territories Power Corporation		
a) maturing March 9, 2009	20,000	20,000
b) maturing June 6, 2011	15,000	15,000
c) maturing May 28, 2012	20,000	20,000
d) maturing May 12, 2014	20,000	20,000
e) maturing October 27, 2018	10,000	10,000
f) maturing February 27, 2026	20,000	20,000
Debenture series issued by the Northwest Territories Power Corporation		
a) maturing May 1, 2025	7,714	7,779
b) maturing October 1, 2025	7,733	7,797
c) maturing September 1, 2026	8,751	8,823
Loans payable by the Northwest Territories Power Corporation	10,000	10,000
Guarantee of operating line of credit	7,000	7,000
	$ 174,898	$ 175,499

Government of the Northwest Territories

Schedule 16

Non-Consolidated Schedule of Projects for Canada and Others - Expenditures Recovered

for the year ended March 31, 2000

Legislative Assembly	
Millennium - Capital Site	$ 50,796
Nunavut Election	38,238
Official Languages	25,000
	114,034
Executive	
Executive Offices	
Official Languages	1,591
	1,591
Financial Management Board Secretariat	
Equal Pay Litigation	1,607,920
Labour Relations and Compensation - Nunavut Government	189,031
French Languages	3,219
	1,800,170
Ministry of Aboriginal Affairs	
Secondments	335,075
Interchange Canada Agreement	239,066
Gwich'in Land Claims	117,790
Secretariats	109,700
Sahtu Land Claims	85,453
French Languages	374
	887,458
	2,689,219
Finance	
Nunavut Contracts	2,136,203
Housing Needs Survey	175,000
French Languages	1,726
	2,312,929
Municipal and Community Affairs	
Commissioner , Land Administration	173,266
Search and Rescue	172,882
Band Managers	120,000
Land Surveying and Administration	105,042
Service Canada	56,196
Marine Repeaters Great Slave Lake	52,000
Inuvialuit Land Claim (West)	47,458
Secondment	22,221
Interprovincial Sport and Recreation	20,000
Official Languages	3,422
Gwich'in Land Claim	1,933
Sahtu Land Claim	800
	775,220

Government of the Northwest Territories

Schedule 16
(continued)

Schedule of Projects for Canada and Others
- Expenditures Recovered

for the year ended March 31, 2000

Public Works and Services	
Secondments	562,914
Aurora College (West)	513,232
Asset Management Support Services	344,544
Inuvik Regional Hospital	277,169
Beaufort / Delta Divisional Board	92,252
French Language Services	79,000
Petroleum Products Division Services - Government of Nunavut	45,665
Nichi Khon Upgrade	42,620
Nunavut Incremental Infrastructure - Government of Nunavut	30,047
Records Agreement - Government of Nunavut	2,197
Public Works and Government Services Tecnical Services	2,000
	1,991,640
Health and Social Services	
Hospital Insurance and Health and Social Services Administration	5,840,000
Brighter Futures	3,161,401
Nunavut Services Agreement	446,873
Canada Pre-natal Nutrition	430,701
Northern Native Alcohol and Drug Addiction Program	259,589
French Language Services	187,196
Brighter Futures - Program Management	106,819
Health Transition Fund - CCAP - get explanation from H&SS	72,000
Federal Initiatives	13,092
	10,517,671
Justice	
Legal Aid Administration	2,651,402
Correctional Centres	2,522,247
Statute Revision / Legal Drafting	636,863
Nunavut Legal Registries	547,505
Court Services	282,894
Public Trustee	232,870
Coroners	135,284
Maintenance Enforcement	118,577
Corrections Offender Management System Project	96,400
Court Registries and Operations	93,000
Labour Services Administration	67,905
Legal Division	50,000
Yellowknife - explanation required	48,000
Court Library	45,000
Labour Standards Board	38,797
Sahtu Land Claims	26,000
Adult Initiatives	16,214
Gwich'in Land Claims	15,000
Police Services Agreement	9,690
	7,633,648

Government of the Northwest Territories

Schedule of Projects for Canada and Others - Expenditures Recovered

for the year ended March 31, 2000

Transportation

Community Aerodrome Radio Services	2,424,278
Coast Guard Minor Works	316,735
National Safety Code	128,985
Small Boat Safety Program	100,000
Motor Vehicles - Government of Nunavut	98,143
Kerchiffer River Bridge	75,000
Alberta Road Maintenance	68,956
Safety and Pulbic Affairs	49,460
French Language Services	16,958
Sahtu Land Claims	13,000
Hay River Corridor Maintenance	11,459
	3,302,974

Education, Culture and Employment

Labour Market Development Agreement	5,969,461
Student Financial Assistance	2,006,547
Aboriginal Languages	1,290,168
Secretary of State French	1,050,792
Ecole Alain St. Cyr	1,050,000
Sir John Franklin High School Retrofit	1,050,000
Income Support	984,864
Translation and Interpretation	794,247
University College Entrance Program	474,830
Apprenticeship	371,158
Information Systems Support	350,842
Library Services	320,233
Museums and Archives Collections	146,723
Industry Canada	120,000
Student Records	94,865
Principal Certification	79,726
Teacher Certification	77,851
Student Loans Collections - Interest	75,234
Archaeological Database Integration	74,083
Co-ordination of School Resoucres	63,629
Exhibit Upgrading	52,950
Millenium Scholarship - Post Secondary Student	40,000
Gwich'in Land Claim	31,917
Grass Roots Program - InfoNetworks	21,900
Archives Conservation Project	21,399
CBC Radio Audio Materials	20,768
Territorial Archives Backlog	17,000
Sahtu Land Claim	16,190
Land Use Applications	7,189
Review of Arts Program	6,827
Collections Management Assistance	6,015
Archaeology Assistant	5,654
Young Canada Works	2,303
	16,695,165

Schedule of Projects for Canada and Others - Expenditures Recovered

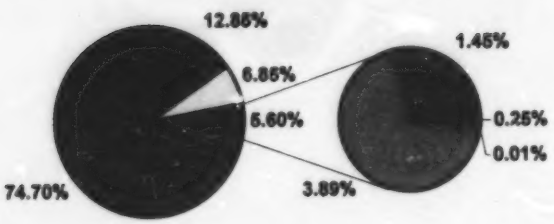
for the year ended March 31, 2000

Resources, Wildlife and Economic Development

Inuvialuit Land Claim Implementation	2,781,379
Nunavut Chargeback Agreements	331,351
Sahtu Land Claim Implementation	153,090
Sahtu Geographic Information System Project	87,097
West Kitikmeot Slave Study - Bathurst Caribou	135,924
Gwich'in Land Claim Implementation	131,091
World Wildlife Fund - Wolf Study	10,000
Arctic Energy Strategy Community Based Monitoring	42,500
Protected Areas - Geographic Information System	40,000
Sahtu Banding Project	27,305
Arctic Energy Strategy - Caribou Contaminants	24,600
Climate Change Action Fund - Greenhouse Gas Study	92,478
West Kitimeot Slave Study - Habitat / Vegetation Classification	73,000
Secondment	62,706
Bison Control Program	42,099
Caribou Resilience Model Development	35,000
Fuel Cache Recovery	35,000
Beaufort Delta Education Council Y2K Project	6,000
French Language Services	3,141
	4,113,761
Total	$ 50,146,261

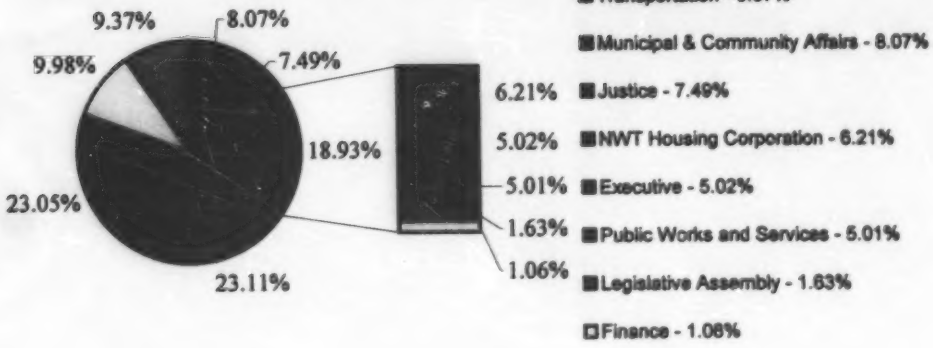
STATISTICAL SECTION

REVENUES BY SOURCE

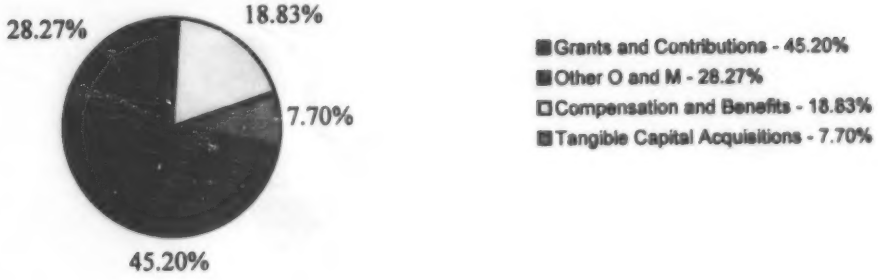


- Grant from Canada - 74.70%
- Taxation - 12.86%
- Transfer Payments - 6.85%
- General - 3.89%
- Other Recoveries - 1.45%
- Capital Recoveries - 0.25%
- Grants in Kind - 0.01%

EXPENDITURES BY PROGRAM



EXPENDITURES BY OBJECT



GLOSSARY

Assets

Assets are the resources controlled by the Government.

Commitments

Commitments are contractual obligations of the Government that will result in expenditures in future years. No amount is reported as a liability because there is no legal obligation to pay until the goods or services are provided.

Details of all commitments are listed in the Notes to the Financial Statements.

Contingencies

Contingencies are existing conditions or situations involving uncertainty as to a possible gain or loss to the Government.

Regardless on whether the contingency is a gain or loss, if it cannot be reasonably estimated an amount is not reported in the financial statements. However, a disclosure of the contingency is required in the Notes to the Financial Statements.

A loss contingency should be accrued as a liability if the condition or situation is likely to occur and an amount can be reasonably estimated.

Current Assets

Current assets are reasonably expected to be realized in cash, or to be sold or consumed during the Government's normal operating cycle (April 1 to March 31). Examples of current assets, in addition to cash, are, short-term investments, accounts receivable, inventories and prepaid expenses.

Current Liabilities

Current liabilities are short-term liabilities that are expected to be paid with current assets. Examples of current liabilities are, bank overdrafts, short-term loans, accounts payable, accrued liabilities and the current portion of any long-term debt (ie. that portion of the long-term debt due within a year).

Deferred Revenue

Revenue intended for use in future fiscal periods but received during the current fiscal period. In accordance with accepted accounting principles, the revenue is not recognized on the Statement of Operations and Surplus for the current fiscal year and consequently is a liability of the Government.

Liabilities

Liabilities are the obligations of the Government. It is important to note that liabilities do not have to be legally enforceable and can be based on equitable or constructive obligations. An equitable obligation is based on ethical or moral considerations. A constructive obligation is based on facts from a particular situation as opposed to a contractual obligation.

Statement of Cash Flows

This statement shows how operations have been financed and financial resources used. The statement reports changes in cash and cash equivalents resulting from the operating, investing and financing activities of the Government during the fiscal period. Cash and cash equivalents is comprised of cash and short-term investments less short-term borrowings.

Operating activities refers to the cash inflows and cash outflows directly related to the Statement of Operations and Surplus.

Investing activities refers to the cash inflows and outflows that are related to the use of cash for activities that are not operating activities. Cash outflows represent an investment of cash by the Government to acquire noncash assets (eg. loan advances). Cash inflows occur when cash is received back for these prior investments (eg. loan repayments).

Financing activities refers to the cash inflows and cash outflows that related to how cash was obtained to finance the Government. An example of a cash inflow would be new loans advanced to the Government. Repayment of the loan would be a cash outflow.

Statement of Financial Position

This statement is a reflection of the basic accounting model: Assets = Liabilities + Equity or in the Government's case, the accumulated surplus or deficit. The statement provides economic information about the Government's resources (Assets) and claims against those resources (Liabilities). The accumulated surplus or deficit is the excess between the Assets and Liabilities. When the Liabilities are more than Assets, the Government is in a deficit position.

Statement of Operations and Surplus

This statement provides a summary of revenue, expenditures and net operating results of the Government for the fiscal period. The statement also shows the changes in the Government's surplus position as a result of the operations for the year.